NASSAU COUNTY DEPARTMENT OF ASSESSMENT

BASIC SCHOOL PROPERTY TAX RELIEF (STAR) EXEMPTION 2013-2014 APPLICATION

(See Instructions on Back)

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NASSAU COUNTY DEPARTMENT OF ASSESSMENT

The New York State BASIC School Tax Relief (STAR) Program provides an exemption from school taxes for owner-occupied, primary residences of one, two or three-family homes, mobile homes, farm homes, condominiums, cooperative apartments or multiple use properties of which a portion is used, by the owner, as a primary residence.

The BASIC STAR Exemption is for all homeowners, regardless of age whose income is less than \$500,000, including senior citizens whose income does not qualify for the Enhanced STAR. If you own your primary residence, your property should be eligible for the Basic STAR Exemption, but you must apply for it. A Basic STAR Application does not have to be renewed each year; however, a STAR application must be re-filed when your primary residence or the Deed to the property changes and you must notify the Assessor, in writing within 60 days of the date of transfer, to remove any exemption(s) on a previous residence prior to filing the new application. This exemption is not transferable. Homeowners are eligible to receive only one School Tax Relief (STAR) Exemption within New York State.

Application Instructions for the BASIC STAR exemption

- 1. Fill out the application **completely**. If not already pre-printed, enter your name, address and property identification. **Failure to provide a social security number may cause your application to be denied**.
- 2. Name on the Deed or Certificate of Shares **must** correspond with the name on the application. If the name does not match, proof of ownership (i.e. Probated Will, Trust, etc.) must be submitted.
- 3. Attach a copy of the deed. Cooperative apartment owners must attach a copy of the **Certificate of Shares**.
- 4. Attach a copy of proof of primary residence (i.e. current Car Registration, Voter Registration Card, 2011 Federal or NYS Income Tax Return, Driver's License, Non-Driver's Identification Card.) Proof of residency must show the current address as listed above.
- 5. If the property is in a Life Estate, the Life Estate holder <u>must</u> sign and supply the proof of residency.
- 6. A copy of the <u>Probated</u> Will *If the owner(s) on the Deed is (are) deceased.*
- 7. A copy of the entire Trust If the property has been placed in a Trust.

New Homeowners:

If you have filed for the *Basic STAR Exemption* on your previous residence, you must re-apply on your new home and notify the Assessor in writing, *within 60 days of the transfer*, to remove any previous exemption prior to filing the new application. The *STAR Exemption* is **not** transferable.

<u>Caution</u>: Anyone who misrepresents his or her primary residence may be subject to a \$100.00 penalty, be prohibited from receiving the *STAR Exemption* for five years, and may be subject to criminal prosecution.

The completed application must be filed with the Nassau County Department of Assessment on or before the taxable status date of January 2^{nd} . Due to the extremely large volume of STAR applications processed by this Department, it is recommended that the applications be filed as early as possible.

Para asistencia en Español llame al (516) 571-2020

NASSAU COUNTY DEPARTMENT OF ASSESSMENT 240 OLD COUNTRY ROAD, 4th FLOOR

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